

CHAPTER 1

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PERSONAL INFORMATION FOR LEGISLATORS

Before new legislators begin their service, they must deal with many house-keeping details related to legislative service. These include enrolling in state benefit plans; setting up offices in their districts and Springfield; and taking actions necessary to be reimbursed for travel on legislative business.

Legislators are also subject to special tax rules, ethical standards, and legal provisions that do not apply to other officials or the general public.

Finally, legislators can name students to receive state scholarships, and help constituents who are having problems with state agencies. All of these subjects are discussed in this chapter.

Legislative Emoluments

Legislators get a salary, travel and lodging expenses, life and health insurance, a pension, and other benefits.

Salary Legislators now receive annual salaries of \$57,619. Legislative leaders and committee chairmen and minority spokesmen get extra pay ranging from \$8,771 to \$23,388 annually.

Until the Compensation Review Act¹ was enacted in 1984, salaries of legislators and other high state officers were set directly by statute. Under the Act, the Compensation Review Board makes salary recommendations by May 1 of each even-numbered year, which take effect automatically unless both houses of the General Assembly disapprove them within 30 session days. The General Assembly can disapprove new salary levels as a whole, or reduce them all in the same proportion—again by vote of both houses.² In 1990 the Board recommended that salaries be automatically adjusted each year for inflation using an index named in that report.³ In 2002, due to state fiscal problems, the Board recommended that only the 3.8% inflation adjustment take effect;⁴ but a law enacted that year blocked even the inflation adjustment.⁵ In 2003, a scheduled 2.8% inflation adjustment did not occur because funding for it was cut from the appropriation by a reduction veto.⁶ In 2004 the General Assembly rejected the Board's recommendation to implement the omitted inflation adjustments.⁷ Thus base legislative salaries have not changed since July 1, 2001.

Legislative salaries are paid monthly. After providing the necessary information to the Comptroller's office, each legislator is paid without further paperwork. This can be done by direct deposit to the legislator's bank account. If a legislator prefers to be paid by check, the Comptroller's office mails them early enough to arrive by the last working day of each month.

Travel Allowances While the General Assembly is in session, each legislator is entitled to reimbursement for one round trip per week between the district and Springfield if the legislator actually makes the trip. The amount reimbursed is either (1) an amount per mile if the legislator travels by automobile, or (2) the cost of public transportation if the legislator uses it and it costs more.⁸ The mileage reimbursement for automobile travel is set at what the federal government pays its employees for such travel (now 37.5¢ per mile).⁹ Members using public transportation must submit original receipts to their house's fiscal office.

During weeks in which the General Assembly is *not* in session, each senator is entitled to reimbursement for up to two days' lodging and up to four days' meals and incidentals in Springfield per month, plus mileage on such trips between their districts and Springfield.¹⁰ Representatives are reimbursed for only one round trip to Springfield, and one day's lodging and other expenses, per year while out of session.¹¹ For members of either house, this reimbursement covers up to \$71 per day for lodging and up to \$31 per day for meals and incidentals.¹²

Living Expenses While attending General Assembly sessions, each legislator is eligible to receive \$102 per day to cover lodging, meals, and incidental expenses.¹³ No documentation beyond being counted as attending a legislative session is needed to get this reimbursement. Legislators whose homes are more than 50 miles from the State House can avoid having to report this reimbursement for income tax purposes by making an "election" to treat their homes in their districts as their tax homes. This topic is discussed in chapter 7 of this book.

Housing and Parking in Springfield Many legislators rent apartments or houses in Springfield—often sharing them with one or two other legislators. For those who prefer to rent lodging in Springfield only during session times, many hotels and motels offer reduced rates to state personnel.

A parking space near the State House is assigned to each legislator at no charge. Assignments are made by each house's party leadership through the Secretary of State's office, which is in charge of the State House and surrounding parking areas.

License Plates Each legislator is entitled to buy legislative license plates for one or two vehicles. If a legislator buys them for two vehicles, both sets have the same number. They can be used on owned or leased cars. A set of plates is valid only during the member's service in that General Assembly, and lasts only 2 years. A legislator who resigns during the term must return the plates to the Secretary of State.

By law, the number on a Senate license plate is the senator's district number; House license plate numbers are assigned by number of years of legislative service.¹⁴ The administrative staffs of the House and Senate coordinate plate assignment with the Secretary of State's office. Retired legislators can buy special plates displaying their initials.

Health Insurance Legislators have available the same health-care benefits as state employees. The following options are available in some or all areas of the state:

- (1) The Quality Care Health Plan (QCHP), a fee-for-service indemnity plan administered by CIGNA and offered statewide.
- (2) Seven health maintenance organizations (HMOs), covering various areas of the state.
- (3) One open-access plan in central and southern Illinois and the counties near St. Louis.

All plans require monthly “health care contribution” deductions from pay in addition to the state’s contribution. Dependent coverage is also available, paid partly by the state and partly by the state officer or employee. Such payments by state officers and employees are tax-exempt. Managed-care plans have lower monthly contributions than does QCHP.

The Quality Care Health Plan offers a comprehensive package of benefits, including some features not offered in HMOs. It allows a member to choose any medical provider, and to change providers at any time. But members are given incentives to use preferred provider organization (PPO) providers and networks for major procedures such as surgery.

HMOs are managed-care plans that offer comprehensive benefits, including many preventive services. Each participating member must choose a primary-care physician participating in the plan to coordinate all of the member’s care. Each HMO works with particular provider networks and hospitals.

The open-access plan is basically an indemnity plan, but has three levels of copayments and annual cost limits depending on which provider the patient uses for each service. The state’s “Benefit Choice Options” booklet for July 2004 through June 2005 on page 12 shows benefits offered by this plan.

The Internal Revenue Service requires, for purposes of deductibility of member contributions, that each member choose from the available medical care options when entering state employment or during the enrollment period (usually May of each year). This choice cannot be changed until the next enrollment period unless the member has a qualifying change in status, such as in number of dependents; marriage; divorce; birth; or need for spousal coverage. Details are in the State of Illinois Benefits handbook on pages 11-12.

All health benefits provided to state employees are negotiated annually or biennially. Details of coverage, state contribution levels, and dependent eligibility can change (sometimes significantly) with each new contract.

<i>Pharmacy benefit</i>	All health plans include a pharmacy benefit, using pharmacy networks to fill prescriptions for members and covered dependents at negotiated discounts. The patient must pay a copayment when getting each prescription filled. Copayments vary by type of health plan. All plans require higher copayments for brand-name drugs than for generic drugs.
<i>Dental care</i>	The state provides dental insurance to officers and employees. The state has one dental plan: the Quality Care Dental Plan, which is available to members and dependents who are covered by state group health plans. Under the Quality Care Dental Plan, a member can choose any provider, but pays a small amount by payroll deduction to cover part of the plan's cost. The plan reimburses dentists a predetermined amount per covered service, subject to annual and lifetime benefit limits for orthodontic, prosthetic, and periodontic services.
<i>Vision care</i>	State personnel also get vision insurance, administered by Vision Service Plan. A member can get a vision exam as often as every 12 months for a \$10 copayment, and frames and lenses as often as every 24 months for \$10 copayments for each. Elective contact lenses (in lieu of glasses) require a \$50 copayment. Medically necessary contact lenses require only a \$20 copayment. Members must obtain such benefits from participating eye-care professionals; benefits are greatly reduced if the member uses an out-of-network provider.
Flexible Spending Account Program	The Flexible Spending Account Program allows a member to transfer income to individual reimbursement accounts for eligible medical and/or child-care expenses that are not reimbursed by insurance or similar sources. Up to \$5,000 each year can be so transferred by payroll deduction. The member pays for medical or child-care services out of pocket as usual, but sends copies of explanations of benefits or receipts for care expenses to the administrator and is reimbursed from the account—without ever paying income or Social Security tax on the money. Kinds of medical expenses eligible for reimbursement are generally those that are medically necessary but not covered by health insurance—such as deductibles and copayments.
Deferred Compensation	Legislators can also participate in the State Employees' Deferred Compensation Plan established under section 457 of the Internal Revenue Code. Those who will <i>not</i> be at least age 50 by the end of 2005 can have up to \$14,000, and those who <i>will</i> be at least 50 by the end of 2005 can have up to \$18,000, deducted in calendar 2005 from their pre-tax salaries and put into the Plan. Amounts so deducted (and earnings in a participant's account) are not subject to federal or state income tax until distribution to the participant. Except in cases of extreme hardship, money deferred cannot be withdrawn while the participant is in state service. Upon leaving state service, a participant may choose the time period over which to take the distribution. It can be distributed in a lump sum 30 days after leaving state service without penalty (but with ordinary federal income tax liability). Other methods of distribution without penalty are in installments, by annuity, and by rollover into an Individual Retirement Account (IRA). The beginning of distributions can be delayed to a specific future date, which may be as late as when the person reaches age 70½. Federal income tax is due at the regular rate on distributions; they are currently exempt from Illinois income tax.

Participants can enroll, stop deferrals, make changes in the amount deducted, or re-enroll in any month. Changes in future investments may be made at any time; changes in past investments may be made as often as once per quarter at no charge (additional changes cost \$10 each).

Money deferred into the plan can be invested in any one or more of 12 investment vehicles: 11 no-load mutual funds, and a portfolio of guaranteed interest contracts (GICs) and GIC alternatives from a variety of insurance companies. The mutual funds are: a money-market fund; a bond index fund and a managed bond fund; a blended bond and stock fund; a stock index fund; and six managed stock funds offering varying levels of risk. The Department of Central Management Services administers the program. The Illinois State Board of Investment exercises financial oversight, but choosing among the 12 investment vehicles is each participant's decision.

Life Insurance The state also provides term life insurance for each officer or employee, with a death benefit equal to one year's salary. An officer or employee can buy additional life insurance with a death benefit of 1 to 8 times annual salary. Under the Internal Revenue Code, premiums paid by the state for this coverage, to the extent they exceed enough to fund a \$50,000 death benefit, are reported on the member's Form W-2 and are taxable. The amount of life insurance falls to \$5,000 at age 60.

Legislators can also buy (1) coverage for accidental death and dismemberment in either the basic amount provided by the state or the combined total amount of state-provided plus optional life insurance; and (2) \$10,000 in life insurance for a spouse or a child. Premiums for these policies are not tax-exempt.

Qualified Transportation Benefit Program Under this program a state officer or employee can use up to \$195 per month of pretax money for parking expenses related to work, or up to \$100 a month of pretax money to pay for public transit or vanpooling costs.

Other Insurance Programs The Department of Central Management Services (CMS) offers various commercial insurance master policies to cover some risks. The Department also administers self-insurance plans for auto liability, general liability, fidelity and surety, and indemnification. Details are available from CMS.

For More Information Information on all the benefits described above is available from CMS. Specific House and Senate Operations staff are also designated as Group Insurance Representatives or Deferred Compensation Liaisons. They are responsible for all administrative functions related to enrollment, premium payment, and coordination with CMS.

General Assembly Retirement System All legislators (along with the Governor and the other five elected executive officers) are automatically enrolled in the General Assembly Retirement System (GARS). However, any of these persons can elect within 24 months after becoming members not to participate in the System.

The rate of pension depends on the member's "highest salary for annuity purposes," which means the rate of salary being paid on the legislator's last day as a legislator or as one of the six statewide executive officers.¹⁵ Subject to the 85% limitation stated below, a former member's annual pension will be the sum of the following percentages of "highest salary for annuity purposes":

- 3% for each of the first 4 years of service;
- 3½% for each of the next 2 years;
- 4% for each of the next 2 years;
- 4½% for each of the next 4 years; and
- 5% for each year beyond 12.

A pension cannot exceed 85% of highest salary for annuity purposes.¹⁶

Legislators can get General Assembly Retirement System credit for service in a number of other public entities that occurred before they became legislators. The General Assembly Retirement System sends all new legislators information on this.

Eligibility ages

A participant retiring with at least 4 years' service credit is entitled to a pension at age 62; a participant retiring with at least 8 years' service credit is entitled to a pension at age 55.¹⁷ A participant with at least 8 years' service credit who becomes permanently disabled is also entitled to a pension.¹⁸ Vesting in a survivor's pension is discussed below.

Automatic pension increases

Pensions increase automatically each year after retirement begins. Such automatic increases start at age 60 or the first anniversary after retirement, whichever is later. Each annual increase is 3% of the amount that was received the preceding year.¹⁹

Survivors' pensions

A survivor's annuity is paid to the qualified surviving spouse of a member who dies in service with at least 2 years' service credit; dies after ending service with at least 4 years' credit; or dies while receiving a GARS pension. The basic survivor's annuity is two-thirds of the pension to which the member was entitled at death—subject to a minimum of the greater of 10% of highest salary for annuity purposes or \$300 per month. It is payable to the surviving spouse beginning at age 50—or at any age if that spouse is caring for unmarried children who are under age 18 (22 if full-time students) or disabled.

If there is no surviving spouse, or the surviving spouse dies or becomes ineligible due to remarriage, each child who is under 18 (22 if a full-time student) or is disabled is entitled to 20% of highest salary for annuity purposes, subject to a combined limit of 50% of that salary amount.

The survivors' benefits described above are subject to a limit of 75% of the member's earned retirement annuity at death—unless the member is survived by a dependent disabled child, in which case the survivors are to receive 100% of the amount to which the member was entitled at death. Also, all survivors' benefits automatically increase each year by 3% of the amount received the preceding year.²⁰

<i>Optional reversionary annuity</i>	A member may elect, before retiring, to take a reduced retirement annuity and provide, on an actuarially equated basis, an annuity to a spouse, parent, child, brother, or sister. This benefit will be in addition to any survivor's annuity. ²¹
<i>Refunds</i>	Upon leaving state service, a member can get a refund of the entire amount of contributions, without interest. A member can elect not to contribute to the survivor's annuity, and a participant who has no eligible survivor's annuity beneficiary can get a refund of the amount of contributions made for the survivor's annuity, without interest. But no refund of survivor's annuity contributions is payable if a member's spouse dies after the member retires on annuity. ²²
<i>Financing</i>	<p>The state makes contributions to the system for members, but reduces their pretax income by corresponding amounts.²³ The result is that members do not have to pay federal income tax on the part of their salaries that is used to pay those contributions. Those contributions total 11½% of salary: 8½% for a pension, 2% for a survivor's annuity, and 1% to fund the automatic annual increases.²⁴</p> <p>The state is constitutionally obligated to pay at least the amount of a public pension that was called for by law while each member was in service, even if amounts in pension funds are insufficient to do that.²⁵</p>
<i>For More Information</i>	More detailed information on all the provisions described above is available from the General Assembly Retirement System at (217) 782-8500.

Springfield and District Offices

Each legislator has a Springfield office, operated with state funds. Legislators who do not live near Springfield also operate one or more district offices, financed by the so-called "district office allowance" described later.

Springfield Office Each legislator is assigned an office in either the State House or the Stratton Building immediately west of it. Leadership offices are in the State House. Party leaders set the policy for assigning other offices; it is usually by seniority. In the House the policy on secretarial assignments is made by the party leadership and implemented by the Clerk's office; in the Senate these assignments are made by the Secretary of the Senate and individual senators.

The telephones in each member's office can be used for local and long-distance calls within Illinois. House members also have telephones at their desks on the House floor, which can be used only for outgoing calls. Incoming calls must be made to a representative's Springfield secretary, who can send a message to the representative. The Senate has telephones just off the Senate floor, for senators only. A doorman will call a senator to these phones for incoming calls.

Legislators can also use part of their district office allowance to hire part-time personnel in their Springfield offices. (Typically only legislators whose districts are in or near Springfield choose to do this.)

District Office Each legislator can spend for office expenses an annual amount that is currently \$63,317 for a representative and \$75,774 for a senator.²⁶ This is commonly called the “district office allowance” because legislators use it mostly for offices in their districts. It can be used to rent space; pay employees; travel within the district and to legislative conferences; buy postage (using special stamps issued by the Department of Central Management Services with a perforated “I” that are limited to official state business, and/or through an account at a local post office); and (subject to some conditions) buy equipment for district offices. The law prohibits use of the district office allowance in connection with political campaigns,²⁷ or to pay anything to the legislator’s spouse, parent, grandparent, child, grandchild, aunt, uncle, niece, nephew, brother, sister, first cousin, brother-in-law, sister-in-law, mother-in-law, father-in-law, son-in-law, or daughter-in-law.²⁸

Any contract using the district office allowance, such as to rent office space, must be made through the Clerk of the House or Secretary of the Senate. The conditions for buying equipment basically require the legislator to certify that buying is less expensive than renting or leasing; to make the purchase through the Clerk of the House or Secretary of the Senate; and to offer the equipment to the legislator’s successor upon leaving office. (If the successor does not want it, it is transferred to the Office of the Clerk or Secretary.) Another law requires all “agencies” (including state officers) to inquire with CMS before buying any single item of furniture costing at least \$500, to determine whether any surplus furniture is suitable; and if surplus furniture is available, to file an affidavit saying why it is unsuitable before buying new furniture.²⁹

A person employed by a legislator using the district office allowance can be put on the state payroll, or in some cases work on a contractual basis. If the person is on the state payroll, both Social Security taxes and contributions to the State Employees’ Retirement System are charged against the legislator’s district office allowance. (A part-time employee has pro-rated amounts deducted.) An employee on the state payroll, if working more than half-time, is also eligible for state health insurance. If the person is on contractual payroll, Social Security and Medicare taxes (7.65%) must be withheld. (Under the Internal Revenue Code and Treasury regulations, a contractual employee who contributes at least 7.5% of pay to an account in Illinois’ Deferred Compensation Plan can avoid Social Security coverage, and thus have only the 1.45% Medicare tax withheld.³⁰) A legislator who wants to pay an aide as an independent contractor should consult with a tax advisor, because the Internal Revenue Service carefully examines claims that an assistant is an independent contractor. Independent contractors are not covered by the State Employees’ Retirement System or state health insurance.

In fiscal years in which a new General Assembly will convene, the appropriation for district office allowances is divided so that no more than half of it can be spent by a legislator in the first half of the fiscal year (July through December). All members of the new General Assembly then start with half a year’s district office allowance for the January-June half of the fiscal year.

Note: Legislators-elect should not obligate any expenditures to be made from their district office allowance until they are sworn in, because such expenditures will not be paid.

Each legislator also gets an allowance for letterhead stationery and envelopes, obtainable from the Legislative Printing Unit.

New legislators should carefully examine the section of law on district office allowances (25 ILCS 115/4). Like all other Illinois statutes, it can be viewed by going to the General Assembly's Web site (<http://www.legis.state.il.us>) and clicking on "Illinois Compiled Statutes" in the upper-right area of the page.

Vouchers A voucher is the documentary record of a financial transaction. It establishes the claim for payment for specific goods or services. There are basically three kinds of vouchers: for travel, for contractual services, and for purchases (the latter are also called invoices).

All payments from a district office allowance are made using vouchers. The Clerk of the House usually conducts a 1-day training seminar in late January for new district staff personnel on processing vouchers for the expenses of operating district offices. Such vouchers should be filled out and sent to the House Fiscal Office or the Senate Operations Commission in Springfield as soon as possible, since some time is required for the Comptroller to issue warrants based on them.

Vouchers are also used to reimburse legislators from their district office allowances for travel and other expenses on legislative business. Each legislator receives an information packet with instructions on how to apply for such reimbursement.

Benefits for Constituents

Honors and assistance that legislators can give to constituents are described below.

Legislative Scholarships Every year, each legislator can award two 4-year scholarships at any state-supported university(ies). In lieu of any 4-year scholarship, a legislator can award two 2-year scholarships or four 1-year scholarships.³¹ These scholarships cover tuition and other academic fees—but not housing, medical care, books, and the like.³² Candidates for legislative scholarships must meet the same academic standards for admission as other applicants.³³

To award a scholarship, the legislator must file the name and address of the recipient, and the length of the scholarship, with the State Superintendent of Education by the opening day of the term when the scholarship is to be used.³⁴ By that date the legislator must also file a notarized statement from the scholarship recipient consenting to public disclosure of his or her name, domicile address, university to be attended, degree program, and amount of tuition waived, along with a statement that the recipient is domiciled in the legislative district of the legislator making the nomination. Forms for recipients' statements are available from the Illinois Student Assistance Commission.³⁵

If a recipient declines an award or is ineligible, the legislator can nominate another student for the scholarship. If a recipient leaves school or fails to register, another person can be designated to receive the remainder of the scholarship under statutory procedures.³⁶

A legislator's failure to make a selection for a scholarship in any year does not cause the scholarship to lapse; a nomination for it can be made at any time before the legislator's term expires.³⁷

A legislator can delegate authority to name recipients of legislative scholarships to the Illinois Student Assistance Commission, or ask the Commission to evaluate candidates and make recommendations to the legislator. In either case the legislator must advise the Commission of the criteria to be used in making the evaluation.³⁸

Certificates of Recognition	Any legislator can sponsor certificates of recognition, to be signed by the member and attested by the Clerk or Secretary of the Senate, to recognize any person, organization, or event worthy of public commendation. The form of these certificates is determined by the Clerk or Secretary with leadership approval. ³⁹
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Other Constituent Services	The Legislative Research Unit's <i>Constituent Services Guide</i> has information on how legislators' office staffs can help constituents with problems they have with major state agencies. Two copies of this book are sent to each legislator. The Legislative Research Unit's "Constituent Service Form" can be used by legislative office staff to record a constituent contact and their actions on the constituent's behalf. Supplies are available from the Legislative Printing Unit.
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| Notes | <ol style="list-style-type: none"> 1. 25 ILCS 120/1 ff. 2. 25 ILCS 120/5. 3. Report of the Compensation Review Board, April 25, 1990, p. 5. 4. Report of the Compensation Review Board, March 29, 2002, p. 3 and "Recitals" section. 5. P.A. 92-607 (2002), adding 25 ILCS 120/5.5. 6. P.A. 93-91 (2003), enacted by H.B. 2700 (Madigan-Hannig-M.Davis-Morrow—Welch-Hunter). That item had been on page 222, lines 17 to 19 of enrolled H.B. 2700. 7. 2004 S.J.R. 85 (adopted June 9 and 10, 2004). The Illinois Constitution provides that no change in compensation may take place during a legislator's term of office (Ill. Const., art. 4, sec. 11). However, a decision by the Compensation Review Board in April 1990 allows automatic annual increases in the salaries of state officers, including legislators, to compensate for intervening inflation. Each salary is to increase by the same percentage as the increase during the latest <i>calendar</i> year in the Employment Cost Index, Wages and Salaries for State and Local Government Workers issued by the U.S. Department of Labor—limited to a maximum of 5% per year (Report of the Compensation Review Board, April 25, 1990, p. 12). Such automatic increases in salary, based on an objective measure of inflation or other objective standard, appear to be constitutional if they are enacted or otherwise provided for <i>before</i> the term of office of the persons to whom they apply (1978 Ops. Atty. Gen., p. 125). The purpose behind the constitutional prohibition is to prevent government officers from having discretion to raise their salaries <i>during</i> their terms of office. 8. 25 ILCS 115/1, second paragraph. 9. 41 Code of Fed. Regs. sec. 301-10.303 (rev. July 1, 2004), and 25 ILCS 115/1, second paragraph, adopting the amount allowed by that federal regulation. |
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10. Telephone conversation with Carla Smith, Senate Fiscal Officer, November 10, 2004.
11. Telephone conversation with Mark Mahoney, Clerk of the House, November 12, 2004.
12. See "Domestic Maximum Per Diem Rates: Effective October 1, 2004" (interactive page on U.S. General Services Administration Internet site).
13. 25 ILCS 115/1, second paragraph, last sentence says that each legislator is to get a food and lodging allowance "equal to the amount per day permitted to be deducted for such expenses under the Internal Revenue Code." Because the Internal Revenue Code allows Illinois legislators to deduct the maximum federal employee per diem when away from home on federal business in Springfield (26 U.S. Code subsec. 162(h)(1)(B)), the provision from Illinois law just quoted is interpreted to refer to that amount. That per diem is now \$102 for Springfield (see preceding note).
14. 625 ILCS 5/3-606.
15. 40 ILCS 5/2-108.1(a)(1) and (2), and 5/2-105 (first paragraph).
16. 40 ILCS 5/2-119.01(b).
17. 40 ILCS 5/2-119(a).
18. 40 ILCS 5/2-119(b).
19. 40 ILCS 5/2-119.1(a), (b), and (e).
20. 40 ILCS 5/2-121 and 5/2-121.1.
21. 40 ILCS 5/2-120.
22. 40 ILCS 5/2-123.
23. See 40 ILCS 5/2-126.1.
24. 40 ILCS 5/2-126 and 5/2-126.1.
25. Ill. Const., art. 13, sec. 5.
26. See 25 ILCS 115/4, first paragraph. These amounts are adjusted for inflation each July 1, with no yearly increase allowed to exceed 5%.
27. 25 ILCS 115/4, first paragraph, first sentence.
28. 25 ILCS 115/4.2.
29. 30 ILCS 605/7a.
30. 26 U.S. Code subsec. 3121(b)(7)(F) and 26 Code of Fed. Regs. subpar. 31.3121(b)(7)-2(e)(2)(iii)(A).
31. 105 ILCS 5/30-9.
32. 105 ILCS 5/30-13.
33. 105 ILCS 5/30-10 and 5/30-13.
34. 105 ILCS 5/30-10.
35. 105 ILCS 5/30-12.5.
36. 105 ILCS 5/30-11.
37. 105 ILCS 5/30-9, fourth paragraph.
38. 105 ILCS 5/30-9, third paragraph.
39. Senate Rule 6-4 and House Rule 48, 93rd General Assembly.

